

Senate Study Bill 3120 - Introduced

SENATE FILE _____

BY (PROPOSED COMMITTEE ON
LOCAL GOVERNMENT BILL BY
CHAIRPERSON SHIPLEY)

A BILL FOR

1 An Act relating to certain deadlines relating to the informal
2 review and protest of property assessments in counties
3 declared to be a disaster area.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 441.30, subsections 1 and 2, Code 2022,
2 are amended to read as follows:

3 1. Any property owner or aggrieved taxpayer who is
4 dissatisfied with the owner's or taxpayer's assessment may
5 contact the assessor by telephone or in writing by paper
6 or electronic medium on or after April 2, to and including
7 April 25, of the year of the assessment to inquire about the
8 specifics and accuracy of the assessment. Such an inquiry may
9 also include a request for an informal review of the assessment
10 by the assessor under one or more of the grounds for protest
11 authorized under [section 441.37](#). In any county that has been
12 declared to be a disaster area by proper federal authorities
13 after March 1 and prior to May 20 of the year of assessment, the
14 period for inquiries under this subsection shall be extended to
15 and include May 25 of such year.

16 2. In response to an inquiry under [subsection 1](#), if the
17 assessor, following an informal review, determines that the
18 assessment was incorrect under one or more of the grounds for
19 protest authorized under [section 441.37](#), the assessor may, on
20 or before April 25, or on or before May 25 if the period of time
21 is extended under subsection 1, recommend that the property
22 owner or aggrieved taxpayer file a protest with the local board
23 of review and may file a recommendation with the local board
24 of review related to the informal review, or may enter into a
25 signed written agreement with the property owner or aggrieved
26 taxpayer authorizing the assessor to correct or modify the
27 assessment according to the agreement of the parties.

28 Sec. 2. Section 441.37, subsection 1, paragraph a,
29 subparagraph (1), unnumbered paragraph 1, Code 2022, is amended
30 to read as follows:

31 Any property owner or aggrieved taxpayer who is dissatisfied
32 with the owner's or taxpayer's assessment may file a protest
33 against such assessment with the board of review on or
34 after April 2, to and including April 30, of the year of the
35 assessment. In any county which has been declared to be a

1 disaster area by proper federal authorities after March 1 and
2 prior to May 20 of said year of assessment, the board of review
3 shall be authorized to remain in session until ~~June~~ July 15 and
4 the time for filing a protest shall be extended to and include
5 the period from May 25 1 to June 5 of such year. The protest
6 shall be in writing on forms prescribed by the director of
7 revenue and, except as provided in subsection 3, signed by the
8 one protesting or by the protester's duly authorized agent.
9 The taxpayer may have an oral hearing on the protest if the
10 request for the oral hearing is made in writing at the time of
11 filing the protest. The protest must be confined to one or
12 more of the following grounds:

13 EXPLANATION

14 The inclusion of this explanation does not constitute agreement with
15 the explanation's substance by the members of the general assembly.

16 This bill relates to certain deadlines relating to the
17 informal review and protest of property assessments in counties
18 declared to be a disaster area.

19 Code section 441.30 provides that any property owner or
20 aggrieved taxpayer who is dissatisfied with the owner's or
21 taxpayer's assessment may contact the assessor on or after
22 April 2, to and including April 25, to inquire about the
23 specifics and accuracy of the assessment and to request an
24 informal review of the assessment by the assessor. The bill
25 provides that for a county that has been declared to be a
26 disaster area by proper federal authorities after March 1 and
27 prior to May 20 of the year of assessment, the period for
28 informal review shall be extended to and include May 25 of such
29 year.

30 Code section 441.37 provides that in a county that has been
31 declared to be a disaster area by proper federal authorities
32 after March 1 and prior to May 20 of the year of assessment,
33 the board of review is authorized to remain in session until
34 June 15, instead of May 31, as is otherwise required. The bill
35 extends that time period under such circumstances from June

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1 15 to July 15, and modifies the period of time for filing a
2 protest from May 25 through June 5 to be May 1 through June 5.